

# SIKKIM



## GOVERNMENT

## GAZETTE

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

Gangtok

Friday 26<sup>th</sup> June, 2020

No. 356

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

No. 52/2020- GST/SIKKIM

Date: 24<sup>th</sup> June, 2020

### NOTIFICATION

In exercise of the powers conferred by section 128 of the Sikkim Goods and Services Tax Act, 2017 (09 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim, Finance Department No. 76/2018- State Tax, dated the 31<sup>st</sup> December, 2018, namely:—

In the said notification,–

- (i) in the third proviso, for the Table, the following Table shall be substituted, namely: –

“Table

| S. No. | Class of registered persons  | Tax period                                  | Condition   |
|--------|--|---|---|
| (1)    | (2)  | (3)   | (4)   |
| 1.     | Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year  | February, 2020, March, 2020 and April, 2020 | If return in <b>FORM GSTR-3B</b> is furnished on or before the 24 <sup>th</sup> day of June, 2020 |
| 2.     | Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu | February, 2020                              | If return in <b>FORM GSTR-3B</b> is furnished on or before the 30 <sup>th</sup> day of June, 2020 |
|        |  | March, 2020                                 | If return in <b>FORM GSTR-3B</b> is furnished on or before the 3 <sup>rd</sup> day of July, 2020  |

|    |  |                |  |
|----|--|----------------|--|
|    | and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep  | April, 2020    | If return in <b>FORM GSTR-3B</b> is furnished on or before the 6 <sup>th</sup> day of July, 2020       |
|    |  | May, 2020      | If return in <b>FORM GSTR-3B</b> is furnished on or before the 12 <sup>th</sup> day of September, 2020 |
|    |  | June, 2020     | If return in <b>FORM GSTR-3B</b> is furnished on or before the 23 <sup>rd</sup> day of September, 2020 |
|    |  | July, 2020     | If return in <b>FORM GSTR-3B</b> is furnished on or before the 27 <sup>th</sup> day of September, 2020 |
| 3. | Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi | February, 2020 | If return in <b>FORM GSTR-3B</b> is furnished on or before the 30 <sup>th</sup> day of June, 2020      |
|    |  | March, 2020    | If return in <b>FORM GSTR-3B</b> is furnished on or before the 5 <sup>th</sup> day of July, 2020       |
|    |  | April, 2020    | If return in <b>FORM GSTR-3B</b> is furnished on or before the 9 <sup>th</sup> day of July, 2020       |
|    |  | May, 2020      | If return in <b>FORM GSTR-3B</b> is furnished on or before the 15 <sup>th</sup> day of September, 2020 |
|    |  | June, 2020     | If return in <b>FORM GSTR-3B</b> is furnished on or before the 25 <sup>th</sup> day of September, 2020 |

|  |  |            |  |
|--|--|------------|--|
|  |  | July, 2020 | If return in <b>FORM GSTR-3B</b> is furnished on or before the 29 <sup>th</sup> day of September, 2020 |
|--|--|------------|--|

(ii) after the third proviso, the following provisos shall be inserted, namely: –

“Provided also that the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived which is in excess of an amount of two hundred and fifty rupees for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01<sup>st</sup> day of July, 2020 to 30<sup>th</sup> day of September, 2020:

Provided also that where the total amount of state tax payable in the said return is nil, the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01<sup>st</sup> day of July, 2020 to 30<sup>th</sup> day of September, 2020.”.

**Jigme Dorjee Bhutia**  
**Secretary**  
**Commercial Taxes Division**  
**Finance Department**